

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 20TH JULY 2007 / 29TH ASHADHA 1929

WP(C).No. 22350 of 2007(I)

PETITIONER:

K.KURIAKOSE,
MERCY ESTATE,
RAVIPURAM, COCHIN.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

1. THE DEPUTY COMMISSIONER(APPEALS),
ERNAKULAM.
2. THE ASSISTANT COMMISSIONER(WC),
O/O.DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.
3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 22350 of 2007

Dated, this the 20th day of July, 2007

J U D G M E N T

There is no scope for interfering with Ext.P5 order, which is a conditional stay order issued by the appellate authority directing payment of 1/3rd of the disputed tax, because without going through the merits of the case, this Court cannot decide the correctness of Ext.P5. If the case is considered on merits, appeal before the statutory authority will become infructuous. In the circumstances, this writ petition is closed. However, petitioner is granted time till 25/08/2007 to make payment in terms of the order.

(C.N.RAMACHANDRAN NAIR, JUDGE)